

## Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzine, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

Table 16

### Gasoline Net Taxable Gallons and Net Tax Due

Month	1997 Taxable Gallons	1996 Taxable Gallons	Percent Increase or (Decrease)	1997 Tax Due	1996 Tax Due	Percent Increase or (Decrease)
January .....	47,623,484	43,809,040	8.71%	\$ 9,893,293	\$ 9,811,170	0.84%
February .....	41,932,440	42,991,661	-2.46	8,247,051	8,159,122	1.08
March .....	49,460,939	47,993,030	3.06	9,859,853	8,514,887	15.80
April .....	49,258,585	49,728,381	-0.94	9,381,539	10,077,028	-6.90
May .....	55,340,811	53,423,201	3.59	10,709,875	11,346,964	-5.61
June .....	55,011,328	54,913,117	0.18	10,973,522	11,430,821	-4.00
July .....	61,408,229	60,432,685	1.61	13,168,320	13,974,775	-5.77
August .....	57,128,629	60,676,348	-5.85	11,848,376	14,276,944	-17.01
September .....	53,466,585	53,667,603	-0.37	11,317,640	12,359,681	-8.43
October .....	54,702,090	61,425,676	-10.95	11,305,511	13,679,113	-17.35
November .....	51,198,191	54,239,086	-5.61	11,430,618	12,183,206	-6.18
December .....	53,355,754	53,485,615	-0.24	12,179,800	12,359,452	-1.45
<b>Total .....</b>	<b>629,887,065</b>	<b>636,785,443</b>	<b>-1.08%</b>	<b>\$130,315,398</b>	<b>\$138,173,163</b>	<b>-5.69%</b>

Table 17

### Gasohol Net Taxable Gallons and Net Tax Due

Month	1997 Taxable Gallons	1996 Taxable Gallons	Percent Increase or (Decrease)	1997 Tax Due	1996 Tax Due	Percent Increase or (Decrease)
January .....	16,971,973	19,137,799	-11.32%	\$ 3,530,442	\$ 4,287,474	-17.66%
February .....	15,512,309	17,484,500	-11.28	3,051,827	3,327,948	-8.30
March .....	17,848,783	17,563,456	1.62	3,557,916	3,133,843	13.53
April .....	17,466,005	17,030,403	2.56	3,326,936	3,462,683	-3.92
May .....	17,510,839	16,648,185	5.18	3,388,529	3,544,062	-4.39
June .....	16,940,238	16,348,416	3.62	3,379,891	3,409,984	-0.88
July .....	18,514,696	15,785,938	17.29	3,977,930	3,647,923	9.05
August .....	17,071,864	14,499,916	17.74	3,541,124	3,414,437	3.71
September .....	16,153,363	11,483,199	40.67	3,418,870	2,628,435	30.07
October .....	19,384,686	12,715,309	52.45	4,010,515	2,841,555	41.14
November .....	16,089,398	12,846,771	25.24	3,591,879	2,876,381	24.87
December .....	16,786,708	12,359,452	35.82	3,831,506	3,506,340	9.27
<b>Total .....</b>	<b>206,250,862</b>	<b>183,903,344</b>	<b>12.15%</b>	<b>\$42,607,365</b>	<b>\$40,081,065</b>	<b>6.30%</b>